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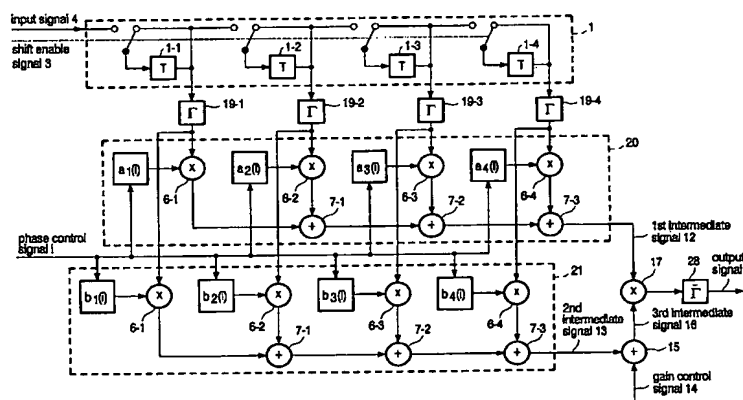
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(54) Title: **COMBINED SAMPLING RATE CONVERSION AND GAIN-CONTROLLED FILTERING**



(57) Abstract: The invention relates to a method for sampling rate conversion. To solve the object of the invention to provide an efficient method for sampling rate conversion of a digital signal with an improvement of the signal quality, a method for combined sampling rate conversion and gain-controlled filtering of a digital signal is proposed, where an input signal is converted into a filtered output signal, comprising the steps of filtering the input signal with a first polyphase filter yielding a first intermediate signal, filtering the input signal with a second polyphase filter yielding a second intermediate signal, multiplying said second intermediate signal with a gain control signal yielding a third intermediate signal, and adding said third intermediate signal to said first intermediate signal yielding said output signal. The object of the invention is further solved by a device and a computer program product for combined sampling rate conversion and gain-controlled filtering of a digital signal.

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